

IN THE UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF PENNSYLVANIA

IN RE: HILLER ADVANCED : MISCELLANEOUS
CHIROPRACTIC & REHABILITATION, :
P.C. :
: NO. 02-117

ORDER

AND NOW, this 10th day of July, 2002, upon consideration of the "Petition to Quash Summons" of Hiller Advanced Chiropractic & Rehabilitation, P.C. ("Hiller"), and the "Motion to Dismiss Petition to Quash Summons" of the Government, and the Court finding that the Government avers in its motion that a private right of action does not validly lie, because, while Hiller is purporting to file a petition to quash a third-party summons, the Internal Revenue Code does not confer the right to file a petition to quash such a summons when the summons has been issued in aid of collection of an already-assessed tax liability, which is the case here, and Hiller not opposing the motion, it is hereby ORDERED that:

1. The Motion to Dismiss Petition to Quash Summons is GRANTED;
2. The Petition to Quash Summons is DISMISSED; and
3. The Clerk shall CLOSE this action statistically.

BY THE COURT:

Stewart Dalzell, J.